

COLLEGE OF SOUTHERN IDAHO
 GENERAL FUND BUDGET
 JULY 1, 1996 TO JUNE 30, 1997

	BUDGET FY96	BUDGET FY97	PERCENT INCREASE
REVENUE			

TUITION & FEES	1,916,000	2,014,000	5.11%
TUITION COUNTY	970,000	1,000,000	3.09%
STATE APPROPRIATION ACA	5,377,400	5,649,600	5.06%
LIQUOR FUND REVENUE	150,000	150,000	0.00%
STATE APPROPRIATION VOC	3,162,600	3,228,600	2.09%
VO-ED PHYSICAL PLANT	276,800	282,300	1.99%
COUNTY PROPERTY TAXES	3,705,900	3,933,800	6.15%
INVENTORY TAX PHASEOUT	400,000	410,000	2.50%
INTEREST ON INVESTMENT	160,000	190,000	18.75%
OTHER REVENUE	25,000	50,000	100.00%
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TOTALS	16,143,700	16,908,300	4.74%
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COLLEGE OF SOUTHERN IDAHO
GENERAL FUND BUDGET
JULY 1, 1996 TO JUNE 30, 1997

	BUDGET FY96	BUDGET FY97	PERCENT INCREASE
EXPENDITURES			

ADMINISTRATION	776,300	863,900	11.28%
HUMAN RESOURCES	74,300	77,900	4.85%
LIBRARY	475,300	482,200	1.45%
STUDENT SERVICES	936,100	897,100	-4.17%
MUSEUM	250,000	338,500	35.40%
CONTINUING EDUCATION	465,100	289,600	-37.73%
COMPUTER CENTER	180,300	182,400	1.16%
RESOURCE DEVELOPMENT	211,700	163,100	-22.96%
PRINTING & GRAPHICS	42,400	0	-100.00%
TECHNOLOGY DEPARTMENT	0	494,800	0.00%
PHYSICAL PLANT	2,470,100	2,327,100	-5.79%
INSTITUTIONAL SUPPORT	1,467,000	1,893,500	29.07%
ACADEMIC INSTRUCTION	5,628,600	5,669,600	0.73%
VOCATIONAL INSTRUCTION	3,166,500	3,228,600	1.96%
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TOTALS	16,143,700	16,908,300	4.74%
	=====	=====	=====



WARE
NIELSON & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

149 Third Avenue East • P.O. Box 124 • Twin Falls, Idaho 83303-0124 • 208-733-8314 • FAX 208-733-0754

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

**Board of Trustees
College of Southern Idaho**

We have audited the accompanying general purpose financial statements of the College of Southern Idaho (an Idaho local government unit) as of June 30, 1995, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the College of Southern Idaho management. Our responsibility is to express an opinion on the general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly in all material respects the financial position of the College of Southern Idaho, as of June 30, 1995, and the results of its operations and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Ware, Nielson & Associates

**Twin Falls, Idaho
September 5, 1995**

College of Southern Idaho

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1995

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only See note A-12)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed assets	General Long-term Debt	
Assets								
Cash and temporary								
Investments (note A-6,B)	\$1,405,053	\$325,890	\$111,088	\$502,857	\$41,953	\$0	\$0	\$2,386,841
Accounts receivable (note A-7)	1,270,749	284,832	39,668	91,219	0	0	0	1,686,468
Property Taxes Receivable (note C)	1,220,616	0	0	0	0	0	0	1,220,616
Prepays	53,714	39,625	0	78,002	0	0	0	169,341
Inventory (note A-8)	0	0	0	435,050	0	0	0	435,050
Loans receivable (note D)	0	249,498	0	0	0	0	0	249,498
Property and equipment (note E)	0	0	0	3,265,897	0	29,194,889	0	32,460,386
Amount to be provided for retirement of general long-term obligations	0	0	0	0	0	0	805,492	805,492
Total assets	\$3,950,132	\$879,843	\$150,756	\$4,370,625	\$41,953	\$29,194,889	\$805,492	\$39,193,490

The accompanying notes are an integral part of this statement

College of Southern Idaho

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS - CONTINUED

June 30, 1995

	Governmental Fund Types			Proprietary	Fiduciary	Account Groups		Totals
	Fund Types			Fund Types	Fund Types	General		(Memorandum
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed assets	Long-term Debt	Only See note A-12)
Liabilities and fund equity								
Liabilities								
Cash deficit (note B)	\$0	\$191,852	\$0	\$47,177	\$0	\$0	\$0	\$239,029
Accounts payable	128,192	81,578	1,589	40,277	0	0	0	251,636
Accrued salaries								
& benefits (note A-10)	460,303	33,704	0	7,457	0	0	0	501,464
Due to recipients	0	0	0	0	41,953	0	0	41,953
Deferred revenue (note F)	267,862	124,568	0	0	0	0	0	392,430
Accrued vacation (note A-10)	0	0	0	15,520	0	0	430,229	445,749
Long-term debt (note H)	0	0	0	3,217,235	0	0	175,263	3,392,498
Total liabilities	856,357	431,702	1,589	3,327,868	41,953	0	605,492	5,264,759
Fund equity								
Investment in fixed assets	0	0	0	0	0	29,194,689	0	29,194,689
Contributed capital	0	0	0	25,860	0	0	0	25,860
Retained earnings								
Reserved for inventory	0	0	0	435,050	0	0	0	435,050
Unreserved	0	0	0	582,049	0	0	0	582,049
Fund balance								
Undesignated	3,093,775	448,141	149,167	0	0	0	0	3,691,083
Total fund equity	3,093,775	448,141	149,167	1,042,959	0	29,194,689	0	33,928,731
Total liabilities and fund equity	\$3,950,132	\$879,843	\$150,756	\$4,370,825	\$41,953	\$29,194,689	\$605,492	\$39,193,490

The accompanying notes are an integral part of this statement

College of Southern Idaho

COMBINED STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

Year ended June 30, 1995

	General	Special Revenue	Capital Projects	Totals (Memorandum Only See note A-12)
Revenues				
Unrestricted				
Tuition & fees	\$3,715,542	\$768,492	\$0	\$4,484,034
State appropriation	8,245,300	0	0	8,245,300
Local taxes	3,995,122	0	0	3,995,122
Other	798,622	571,694	0	1,370,316
Restricted				
Grants	1,957,414	5,039,553	0	6,996,967
Fees	17,752	0	0	17,752
Other	497,213	160,829	1,572,139	2,230,181
Total revenues	<u>19,226,965</u>	<u>6,540,568</u>	<u>1,572,139</u>	<u>27,339,672</u>
Expenditures				
Unrestricted				
Instruction	7,942,950	0	0	7,942,950
Public service	213,508	0	0	213,508
Academic support	1,612,504	0	0	1,612,504
Student services	1,038,103	678,931	0	1,717,034
Institutional support	4,841,424	0	2,106,657	6,948,081
Restricted				
Instruction	753,127	0	0	753,127
Public service	998,895	2,092,546	0	3,091,441
Academic support	94,828	0	0	94,828
Student services	164,589	0	0	164,589
Student activities	0	224,852	0	224,852
Student awards	0	3,022,834	0	3,022,834
Institutional support	556,180	0	0	556,180
Auxiliary enterprises	0	812,407	0	812,407
Total expenditures	<u>18,216,106</u>	<u>6,831,370</u>	<u>2,106,657</u>	<u>27,154,133</u>
Excess (deficiency) of revenues over expenditures	<u>1,010,859</u>	<u>(290,802)</u>	<u>(534,518)</u>	<u>185,539</u>
Other financing sources (uses)				
Transfers in	0	521,435	619,500	1,140,935
Transfers out	(447,045)	(289,730)	0	(736,775)
Total other financing sources (uses)	<u>(447,045)</u>	<u>231,705</u>	<u>619,500</u>	<u>404,160</u>
Excess deficiency of revenues and other financing sources (uses) over expenditures	<u>563,814</u>	<u>(59,097)</u>	<u>84,982</u>	<u>589,699</u>
Fund balance July 1, 1994	<u>2,529,961</u>	<u>507,238</u>	<u>64,185</u>	<u>3,101,384</u>
Fund balance June 30, 1995	<u>\$3,093,775</u>	<u>\$448,141</u>	<u>\$149,167</u>	<u>\$3,691,083</u>

The accompanying notes are an integral part of this statement

Exhibit D.3

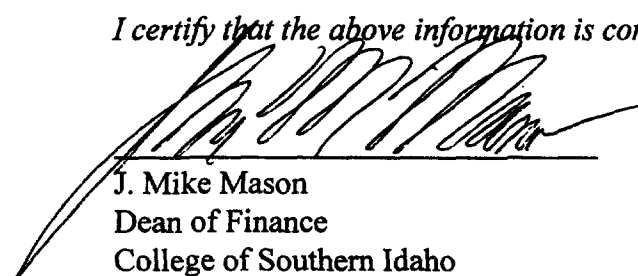


COLLEGE OF
SOUTHERN
IDAHO

August 26, 1996

The College of Southern Idaho is a public institution with an annual budget of nearly 17 million dollars. The College is prepared to commit necessary funding to operate and maintain the KEZJ-AM radio station.

I certify that the above information is correct under penalty of perjury.



J. Mike Mason
Dean of Finance
College of Southern Idaho

Exhibit E.1

MEMORANDUM OF UNDERSTANDING

This memorandum of understanding (to commence July 1, 1996) is to outline a month-by-month agreement between CSI and B & B Broadcasting.

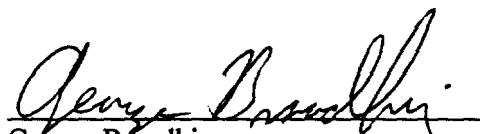
The College of Southern Idaho agrees to lease, on a month-by-month basis, the KEZJ-AM site for the transmission of the 1450 radio signal.

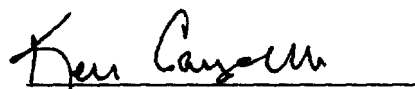
B & B Broadcasting agrees to provide the site in exchange for a fee of \$200 per month to be paid by the College of Southern Idaho.

The College of Southern Idaho agrees to hold harmless and defend B & B Broadcasting for any damages or acts to, or at the site, that CSI or its employees may incur.

B & B Broadcasting agrees to do daily tower light inspection and will provide meter readings as necessary for the College of Southern Idaho to meet FCC requirements.

This agreement can be voided at any time upon 30 days written notice by either party. This agreement cannot be transferred or assigned by either party.


George Broadbin
B & B Broadcasting


Ken Campbell
College of Southern Idaho

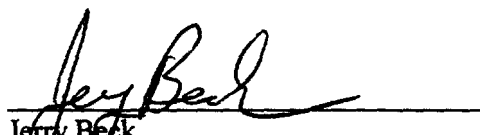

Jerry Beck
College of Southern Idaho

Exhibit E.2

U S WEST COMMUNICATIONS 

COLLEGE OF SO IDAHO
 ATTN KEN CAMPBELL
 BILL DATE: AUG 01, 1996
 ACCOUNT NUMBER: L-208-733-5929-133M
 39. PKGL. 302739..MS

U S WEST COMMUNICATIONS PAGE 1

TOTAL	• PREVIOUS BALANCE	\$.00
AMOUNT	• CURRENT CHARGES DUE AUG 22	\$702.76
DUE	• TOTAL AMOUNT DUE	\$702.76

ACCOUNT SUMMARY • PREVIOUS CHARGES AND CREDITS

PRIOR CHARGES	.00
ADJUSTMENTS	.00
PAYMENTS	.00
• TOTAL PREVIOUS BALANCE	\$.00

• CURRENT CHARGES DUE AUG 22, 1996

U S WEST COMMUNICATIONS

LOCAL CHARGES

702.76

 If you have questions, call 1-800-549-5629

• TOTAL CURRENT CHARGES \$702.76

• TOTAL AMOUNT DUE \$702.76

We appreciate your business

RETURN U S WEST COMMUNICATIONS
 ADDRESS SALT LAKE, UT 84135-0001

Equalized Phone Inc
01-2115-5353
pc



FOR U S WEST COMMUNICATIONS QUESTIONS CALL 1-800-549-5629 (NO CHARGE)

USWEST COMMUNICATIONS @

COLLEGE OF SO IDAHO
ATTN KEN CAMPBELL
BILL DATE: AUG 01, 1996
ACCOUNT NUMBER: L-208-733-5929-133M
39. PKGL. 302739. MS

U S WEST COMMUNICATIONS PAGE 2

U S WEST COMMUNICATIONS LOCAL CHARGES

• ACCOUNT DETAIL

MONTHLY SERVICE CHARGES	68.50
ACCOUNT ACTIVITY	634.26
TOTAL	\$702.76

• MONTHLY SERVICE

MONTHLY SERVICE - AUG 01 THRU AUG 31		SUBTOTAL	68.50
			\$68.50

• ACCOUNT ACTIVITY

1 YOUR BILL DATE IS THE 1ST OF EACH MONTH. THE MONTHLY CHARGE FOR SERVICE IS BILLED IN ADVANCE			
2 CHARGE FOR MONTHLY SERVICE AT 34.25 FROM 07-15-96 TO 08-01-96			17.13
CL 1			
1 CHANNEL TERM-NO INS WIRE	TUS4X	34.25	
	TOTAL	34.25	
3 ONE TIME CHARGE FOR SERVICE ON 07-15-96			300.00
CL 1			
1 CHANNEL TERM-NO INS WIRE	TUS4X		
4 CHARGE FOR MONTHLY SERVICE AT 34.25 FROM 07-15-96 TO 08-01-96			17.13
CL 2			
1 CHANNEL TERM-NO INS WIRE	TUS4X	34.25	
	TOTAL	34.25	
5 ONE TIME CHARGE FOR SERVICE ON 07-15-96			300.00
CL 2			
1 CHANNEL TERM-NO INS WIRE	TUS4X		
	SUBTOTAL		\$634.26

U S WEST COMMUNICATIONS LOCAL CHARGES \$702.76

*Equivalized Phone line
01-2115-5353 per*



FOR U S WEST COMMUNICATIONS QUESTIONS CALL 1-800-549-5629 (NO CHARGE)

**Memorandum of Understanding
Between
BSU Radio and the College of Southern Idaho
for
Telecommunication Technical Support**

This memorandum of understanding outlines the provision of telecommunication technical engineering support by BSU radio to the College of Southern Idaho (CSI). It will take effect upon the employment of an engineer at the CSI facilities of KBSU and the signature of both parties.

BSU radio would provide to CSI the following services:

- Technical support for specific questions that CSI technicians may have regarding telecommunication development and operations. Technical knowledge would primarily relate to broadcast radio and broadcast television operations, although general telecommunication system support (including questions related to systems such as microwave, telephone, satellite, classroom audio, etc.) would be provided to the level available. CSI may also request BSU radio personnel evaluate the services or equipment of an actual or potential vendor.

Our working assumption is that this support would average no more than 2.9 hours per week. Actual time utilized by CSI will be compiled by BSU radio personnel and reported to CSI monthly; a quarterly reconciliation process will accumulate hours or curtail support access based upon utilization.

Off-site visits to equipment locations might occasionally be required, although CSI would make every effort to keep these visits to a minimum. CSI will either provide transportation or reimburse BSU Radio for those costs.

CSI would provide to BSU radio the following:

- Monthly checks in the amount of \$300.00.

Additional understandings include:

- Either party could terminate the agreement with 30 day written notice.
- Additional hours or specific projects could be negotiated as desired. However, neither party has any obligations to the other outside the scope of this agreement.

H. Buster Neel, Jr.
Vice President for Administration and Finance
Boise State University

J. Mike Mason
Dean of Finance
College of Southern Idaho

Date

8 July 96

Date

RadioVision Arts & Performance
Chronicle News & Information
A.M. 730 Multicultural

MEMO

TO: Ken Campbell, College of Southern Idaho
 FR: Jim Paluzzi, BSU Radio Network
 DT: 3 July 1996
 RE: BSU Radio Retransmission Rights

This is to authorize the College of Southern Idaho to retransmit programming originated by KBSU-AM, Boise on its AM station at 1450 kHz in Twin Falls.

This authorization provides for unlimited transmission rights 24 hours daily. However, the terms of these rights may be modified by Boise State University as necessary with 24 hours notice.

Additionally, BSU Radio agrees to take transmitter readings for your station from its Boise master control room -- and to forward those readings to you in a timely manner -- at no charge. However, BSU Radio/Boise State University assumes no liability for compliance by your station with FCC Rules and Regulations.

You will need to provide us with a contact name in Twin Falls to notify in the event of failure or other out-to-tolerance condition. You will also need to notify the FCC of the use of an alternate remote control site at BSU Radio's master control, 1910 University Drive, Boise, Idaho.

CSI will be responsible for complying with FCC rules & regulations pertaining to public inspection file, EBS/EAS tests and activation, and tower light monitoring. CSI will also be responsible for maintaining its transmitter. BSU Radio personnel will assist in any way possible, subject to its available resources.

The terms of this authorization will be deemed as accepted at the time CSI begins retransmission of KBSU-AM programming.

Network Stations

BOISE • KBSU AM 730 & 90.3 FM
 TWIN FALLS • KBSW 91.7 FM
 MCCALL • KBSM 91.7 FM
 BOISE • KBSX 91.5 FM

BOISE STATE UNIVERSITY • BSU RADIO NETWORK • 1910 UNIVERSITY DRIVE • BOISE, IDAHO • 83725 • 208-385-3663

Network Translators

SALMON • 91.9 FM
 CHALLIS • 89.7 FM
 KETCHUM • 93.5 FM
 CASCADE • 90.0 FM
 BELLEVUE • 89.3 FM
 SUN VALLEY • 91.1 FM
 STANLEY • 91.1 FM 106.3 FM
 NEW MEADOWS/LAKE FORK • 93.5 FM

Exhibit E.5



PURCHASE ORDER
College of Southern Idaho

P.O. Box 1238
 Twin Falls, ID 83303-1238

Phone (208) 733-8445 733-9554
 FAX (208) 733-3014 733-3014

P.O. # 2772

P.O. Date 06/28/96

Vendor # 00016133

TERMS AND CONDITIONS

1. We are not subject to Federal or State Taxes.
TAX EXEMPT NO. 0023696S-42-5-1
2. The Purchase Order Number must appear on all invoices, packages, & correspondence.

To: BOISE STATE UNIVERSITY
 BSU RADIO
 1910 UNIVERSITY DRIVE
 BOISE ID 83725

S ATTN: KEN CAMPBELL
 H To: CSI - TAYLOR BUILDING
 I 315 FALLS AVE, PO BOX 1238
 P TWIN FALLS, ID 83303

DESCRIPTION (give full description, specifications, catalog number, size color and other information which may expedite the desired item)	QTY	UNIT SIZE	UNIT PRICE	TOTAL PRICE
#910-099-001 VRC SYSTEM PACKAGE	1		3499.00	3499.00
01-1010-5420			3499.00	
* ATTN: RALPH HOGAN * *				3,499.00
Total				3,499.00

OR PHONE

DEPARTMENT

COMMENT

> 365-3663

INSTRUCTIONAL ADMINISTRATION ATTN: KEN CAMPBELL

Received By: _____

Approval: _____

XXXX XX/XX/XX

Division 06/28/96 Date

ite Received: _____

Dean _____ Date 6-28-96